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In the Matter of:	:	UNITED STATES BANKRUPTCY COURT
	:	FOR THE DISTRICT OF NEW JERSEY
	:	HONORABLE GLORIA M. BURNS
SHAPES/ARCH HOLDINGS, L.L.C., <i>et al.</i> ,	:	CASE NO. 08-14631(GMB)
	:	
Reorganized Debtors.	:	Chapter 11
	:	
	:	HEARING DATE AND TIME:
	:	January 11, 2010, at 10:00 a.m.
	:	

AMENDED “EXHIBIT B”

**to the Class 10 Liquidation Trust’s Fourth Omnibus
Objection to Claims (Doc. No. 869)**

AMENDED EXHIBIT B
Document Page 2 of 2
Excessive/Misclassified Claims

Name and Address of Claimant	Claim #	Claim Amount	Reduce and reclassify claim to	Reason
Steven Grabell c/o Ashely Chan, Esq. Hangley Aronchick Segal & Pudlin 20 Brace Road, Suite 201 Cherry Hill, NJ 08034-2634	641*	1,981,275.00 general unsecured*	1,643,429.00 general unsecured	<p>The claim consists of the following amounts:</p> <p>1) \$1,643,429.00 in deferred compensation which was vested as of the Petition Date.</p> <p>2) \$21,274 in accrued vacation pay that has now been fully satisfied.</p> <p>3) \$356,571 in deferred compensation which was not vested as of Petition Date.</p> <p>The Trust is objecting to the portions of the claim which relate to accrued vacation, and deferred compensation which was not vested as of the Petition Date, and therefore seeks to reduce the claim by \$377,845.</p>
A Jerome Grossman c/o Klehr, Harrison, Harvey, Branzburg & Ellers 260 S. Broad Street Philadelphia, PA 19102	598	1,554,931.35 general unsecured	1,534,589.31 general unsecured	\$20,342.04 of interest sought as part of the claim under Subordinated Promissory Note dated December 30, 2003 was fully paid.

* On May 15, 2008, Grabell filed Claim 641, in the amount of \$2,021,274.00. On September 5, 2008, Grabell filed Claim 862, a Request for Payment of Administrative Expense, in the amount of \$356,571, which purported to amend proof of claim 641. On September 29, 2009, the Debtors filed an objection seeking to expunge Claim 862. The Debtors' objection was resolved by a Consent Order dated March 25, 2009, which allowed Claim 862 as an administrative claim in the amount of \$40,000 and reduced and reclassified Claim 641 to \$1,981,275.00 as a general unsecured claim and fully reserved the Trust's rights to file other objections to Claim 641.